



# भारत का राजपत्र The Gazette of India

असाधारण  
EXTRAORDINARY

भाग II—खण्ड 3—उप-खण्ड (II)  
PART II—Section 3—Sub-Section (II)

प्राधिकार से प्रकाशित  
PUBLISHED BY AUTHORITY

सं. 587]

नई दिल्ली, बुधवार, सितम्बर 30, 1993/अश्विन 8, 1915

No. 587] NEW DELHI, THURSDAY, SEPTEMBER 30, 1993/ASVINA 8, 1915

वित्त मंत्रालय  
(राजस्व विभाग)

केन्द्रीय प्रत्यक्ष कर बोर्ड

अधिसूचना

नई दिल्ली, 30 सितम्बर, 1993

आय-कर

का.आ. 736(अ).—केन्द्रीय प्रत्यक्ष कर बोर्ड, आय-कर अधिनियम, 1961 (1961 का 43) की धारा 295 द्वारा प्रदत्त शक्तों का प्रयोग करते हुए, आय-कर नियम, 1962 का और संशोधन करने के लिए निम्नलिखित नियम बनाता है, अर्थात् :-

1. (1) इन नियमों का संक्षिप्त नाम आय-कर (अद्यतन संशोधन) नियम, 1993 है।

(2) ये राजपत्र में प्रकाशन की तारीख को प्रवृत्त होंगे।

2. आय-कर नियम, 1962 में, नियम 16 क के पश्चात् निम्नलिखित अंतः स्थापित किया जाएगा, अर्थात् :-

“16ख धारा 10 के खंड (8क) और खंड (8ख) के प्रयोजनों में के लिए, विहित प्राधिकारी, धारा 10 के खंड (8क),

और खंड (8ख) के प्रयोजनों के लिए, “विहित प्राधिकारी” बोर्ड के सदस्य (आय-कर) की सहमति से अपर सचिव, भारत सरकार, वित्त मंत्रालय, आर्थिक कार्य विभाग, होगा।”

[संख्या 93831/फा.सं. 142/25/93-टी.पी.एल.]

मुनील चोपड़ा, निदेशक (टी.पी.एल.)

का.आ.सं. 2029 तारीख 30/8/1962, 2565 तारीख 9/8/1962, 2508 तारीख 30/8/1963, 511 तारीख 4/2/1964, 2567 तारीख 27/7/1964, 3560 तारीख 13/10/1964, 169 तारीख 4/1/1965, 591 तारीख 15/2/1965, 860, 8/3/1965, 1086 तारीख 30/3/1965, 1886 10/6/1965, 2153 2/7/1965, 2704 तारीख 27/8/1965, 189 तारीख 13/1/1968, 2451 तारीख 10/8/1966, 598 तारीख 13/2/1967, 846 तारीख 10/3/1967, 1949 तारीख 25/5/1967, 2460 तारीख 22/7/1967, 3218 तारीख 6/9/1967, 4388 तारीख 21/12/1967, 813 तारीख 29/2/1968, 1112 तारीख 18/3/1968, 1856 तारीख 22/5/1968, 2751 तारीख 2/8/1968, 2883 तारीख, 24/8/1968, 3494 तारीख 25/9/1968, 624 तारीख 14/2/1969,

तारीख 14/2/1969, 2000 तारीख 23/5/1969, 2005 तारीख 25/5/1969, 4427 तारीख 29/10/1969, 5056 तारीख 29/12/1969, 152 तारीख 9/1/1970, 110 तारीख 23/2/1970, 3393 तारीख 14/10/1970, 3769 तारीख 18/11/1970, 4001 तारीख 16/12/1970, 1917 तारीख 20/2/1971, 1997 तारीख 11/5/1971, 5595 तारीख 30/12/1971, 175(अ) तारीख 6/3/1972 436(अ) तारीख 21/6/1972, 573(अ) तारीख 1/9/1972, 708 (अ) तारीख 15/11/1972, 159 (अ) तारीख 20/3/1973, 160(अ) तारीख 20/3/1973, 369(अ) तारीख 2/7/1973, 128(अ) तारीख 28/2/1974, 291(अ) तारीख 14/5/1974, 567(अ) तारीख 21/9/1974, 615(अ) तारीख 17/10/1974, 627(अ) तारीख 2/11/1974 725(अ) तारीख 19/12/1974, 25(अ) तारीख 10/1/1975, 295(अ) तारीख 26/9/1975, 710(अ) तारीख 18/12/1975 134(अ) तारीख 23/2/1976, 197(अ) तारीख 15/3/1976, 260(अ) तारीख 31/3/1976, 275(अ) तारीख 1/4/1976, 420(अ) 19/6/1976, 615(अ) तारीख 16/9/1976, 842(अ) तारीख 30/12/1976, 18(अ) तारीख 12/1/1977, 23(अ) तारीख 18/1/1977, 210(अ) तारीख 5/3/1977, 640(अ) तारीख 27/8/1977, 665(अ) तारीख 9/9/1977, 677(अ) तारीख 22/9/1977, 720(अ) तारीख 14/10/1977, 730(अ) तारीख 18/10/1977, 827(अ) तारीख 8/12/1977, 24(अ) तारीख 18/1/1978, 178(अ) तारीख 17/3/1978, 222(अ) तारीख 31/3/1978, 351(अ) तारीख 24/5/1978, 355(अ) तारीख 25/5/1978, 362(अ) तारीख 29/5/1978, 433(अ) तारीख 7/7/1978, 464(अ) तारीख 24/7/1978, 725(अ) तारीख 23/12/1978, 58(अ) तारीख 30/1/1979, 146(अ) तारीख 20/3/1979, 324(अ) तारीख 30/5/1979, 416(अ) तारीख 21/7/1979, 607(अ) तारीख 29/10/1979, 608(अ) तारीख 29/10/1979, 609(अ) तारीख 29/10/1979, 641(अ) तारीख 6/11/1979, 40(अ) तारीख 19/1/1980, 351(अ) तारीख 26/5/1980, 396(अ) तारीख 12/6/1980, 434 (अ) तारीख 18/6/1980, 562(अ) तारीख 24/7/1980, 695(अ) तारीख 29/8/1980, 832(अ) तारीख 1/10/1980, 864(अ) तारीख 17/11/1980, 931(अ) तारीख 1/12/1980, 46(अ) तारीख 22/1/1981, 47(अ) तारीख 22/1/1981, 118(अ) तारीख 20/2/1981, 139(अ) तारीख 28/2/1981, 396(अ) तारीख 30/5/1981, 452(अ) तारीख 19/6/1981, 558(अ) तारीख 14/7/1981, 618 (अ) तारीख 1/10/1981, 824(अ) 21/11/1981, 104(अ) तारीख 2/1/1982, 268(अ) तारीख 12/4/1982, 385(अ) तारीख 27/5/1982, 372(अ) तारीख 29/5/1982, 433(अ) तारीख 21/6/1982, 448(अ) तारीख 26/8/1982, 472(अ) तारीख 2/7/1982, 546(अ) तारीख 31/7/1982,

128(अ) तारीख 21/2/1982, 131(अ) तारीख 23/2/1983, 146(अ) तारीख 26/2/1983, 151(अ) तारीख 18/2/1983, 152(अ) तारीख 28/2/1983, 274(अ) तारीख 31/3/1983, 388(अ) तारीख 2/6/1983, 825(अ) तारीख 18/11/1983, 34(अ) तारीख 21/1/1984, 537(अ) तारीख 24/7/1984, 757(अ) तारीख 1/10/1984, 824(अ) 7/11/1984, 952 (अ) तारीख 21/12/1984, 55(अ) तारीख 31/1/1985, 91(अ) तारीख 4/2/1985, 205(अ) तारीख 19/3/1985, 529(अ) 17/7/1985, 568(अ) तारीख 31/7/1985, 602(अ) तारीख 12/8/1985, 901(अ) 18/12/1985, 937(अ) तारीख 31/12/1985, 1(अ) तारीख 3/1/1986, 147(अ) तारीख 31/3/1986, 148(अ) 31/3/1986, 412(अ) तारीख 9/7/1986, 413(अ) तारीख 9/7/1986, 654(अ) तारीख 4/9/1986, 655(अ) तारीख 4/9/1986, 659, (अ) तारीख 5/9/1986, 702(अ) तारीख 1/10/1986 846(अ) तारीख 19/11/1986, 847(अ) तारीख 19/11/1986, 896(अ) तारीख 3/12/1986, 912(अ) तारीख 12/12/1986, 4(अ) तारीख 2/1/1987, 166(अ) तारीख 9/3/1987, 276(अ) तारीख 1/4/1987, 684(अ) तारीख 8/7/1987, 679(अ) तारीख 12/8/1987, 781(अ) तारीख 17/8/1987, 894(अ) तारीख 8/10/1987, 963(अ) तारीख 29/10/1987, 1136(अ) तारीख 30/12/1987, 125(अ) तारीख 21/1/1988, 534(अ) तारीख 31/5/1988, 557(अ) तारीख 6/6/1988, 558(अ) तारीख 9/6/1988, 585(अ) तारीख 14/6/1988, 690(अ) तारीख 12/7/1988, 762(अ) तारीख 17/8/1988, 919(अ) तारीख 5/10/1988, 936(अ) 10/10/1988, 937(अ) तारीख 10/10/1988, 1108(अ) तारीख 28/11/1988, 239(अ) तारीख 29/3/1989, 289(अ) तारीख 20/4/1989, 315(अ) तारीख 1/5/1989, 355(अ) तारीख 12/5/1989, 361(अ) तारीख 18/5/1989, 362(अ) तारीख 18/5/1989, 533(अ) तारीख 7/7/1989, 669(अ) तारीख 23/7/1989, 675 (अ) तारीख 28/8/1989, 719(अ) तारीख 13/9/1989, 978 (अ) तारीख 30/11/1989, 37(अ) तारीख 11/1/1990, 121(अ) तारीख 6/2/1990, 149(अ) तारीख 19/2/1990, 164(अ) तारीख 21/2/1990, 203(अ) तारीख 8/3/1990, 226(अ) तारीख 15/3/1990, जो. एम. आर. 141 (अ) तारीख 18/3/1990, 269(अ) तारीख 29/3/1990, 319(अ) तारीख 11/4/1990, 325(अ) तारीख 12/4/1990, 354(अ) तारीख 26/4/1990, 466(अ) तारीख 8/8/1990, 648(अ) तारीख 23/8/1990, 878(अ) तारीख 20/11/1990, 879(अ) तारीख 21/11/1990, 959(अ) तारीख 26/12/1990, 9(अ) तारीख 7/1/1991, 16(अ) तारीख 11/1/1991, 58(अ) तारीख 31/1/1991, 90(अ) तारीख 13/2/1991, 127(अ) तारीख 25/2/1991, 148(अ) तारीख 28/2/1991, 220(अ) तारीख 26/3/1991, 236(अ) तारीख

625 2/4/1991, 258(अ) तारीख 12/4/1991, 340(अ) तारीख 16/5/1991, 467(अ) तारीख 24/7/1991, 652(अ) तारीख 27/9/1991, 782(अ) तारीख 15/11/1991, 4(अ) तारीख 2/1/1992, 33(अ) तारीख 14/1/1992, 80(अ) तारीख 27/1/1992, 135(अ) तारीख 13/2/1992, 194(अ) तारीख 9/3/1992, जी.एस.आर. 338(अ) तारीख 23/3/1992, जी.एस.आर. 371(अ) तारीख 27/3/1992, 254(अ) तारीख 1/4/1992, 302(अ) तारीख 28/4/1992, 357(अ) तारीख 25/5/1992, 385(अ) तारीख 29/5/1992, 386(अ) तारीख 29/5/1992, 492(अ) तारीख 2/7/1992, 529(अ) तारीख 17/7/1992, 625(अ) तारीख 18/8/1992, 697(अ) तारीख 21/9/1992, 729(अ) तारीख 30/9/1992, 758(अ) तारीख 7/10/1992, 922(अ) तारीख 23/12/1992, 27(अ) तारीख 8/1/1993, 123(अ) तारीख 24/2/1993, 136(अ) तारीख 26/2/1993, 149(अ) तारीख 5/3/1993, 180(अ) तारीख 16/3/1993, 221(अ) तारीख 31/3/1993, 240(अ) तारीख 16/4/1993, 307(अ) तारीख 10/5/1993, 330(अ) तारीख 25/5/1993, 390(अ) तारीख 16/6/1993, 405(अ) तारीख 21/6/1993, 608(अ) तारीख 13/8/1993, 661(अ) तारीख 3/9/1993, 666(अ) तारीख 6/9/1993, 667(अ) तारीख 6/9/1993, 684(अ) तारीख 15/9/93, 693(अ) 16-9-93.

## MINISTRY OF FINANCE

(Department of Revenue)

Central Board of Direct Taxes

### NOTIFICATION

New Delhi, the 30th September, 1993

### INCOME-TAX

S.O. 736(E).—In exercise of the powers conferred by section 295 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 1962, namely :—

1. (1) These rules may be called the Income-tax (Eighteenth Amendment) Rules, 1993.
- (2) They shall come into force on the date of their publication in the Official Gazette.
2. In the Income-tax Rules, 1962, after rule 16A, the following shall be inserted, namely :—  
“16B. Prescribed Authority for the purposes of clauses (8A) and (8B) of section 10.  
For the purposes of clauses (8A) and (8B) of section 10, the “prescribed

authority” shall be the Additional Secretary, Department of Economic Affairs in the Ministry of Finance, Government of India in concurrence with Member (Income-tax) of the Board.”

[No. 9383/F. No. 142/25/93-TPL]

SUNIL CHOPRA, Director (TPL)

NOTE : Principal rules were published under Notification No. S.O. 969 dated 26-3-1962 and subsequently amended by S.O. No. 2029 dated 30-6-1962, 2565 dated 9-8-1962, 2508 dated 30-8-1963, 511 dated 4-2-1964, 2567 dated 27-7-1964, 3660 dated 13-10-1964, 169 dated 4-1-1965, 591 dated 15-2-1965, 860 dated 8-3-1965, 1086 dated 30-3-1965, 1886 dated 10-6-1965, 2153 dated 2-7-1965, 2704 dated 27-8-1965, 189 dated 13-1-1966, 2451 dated 10-8-1966, 598 dated 13-2-1967, 846 dated 10-3-1967, 1949 dated 28-5-1967, 2460 dated 22-7-1967, 3218 dated 5-9-1967, 4588 dated 21-12-1967, 813 dated 29-2-1968, 1112 dated 18-3-1968, 1856 dated 22-5-1968, 2751 dated 2-8-1968, 2883 dated 24-8-1968, 3494 dated 25-9-1968, 624 dated 14-2-1969, 625 dated 14-2-1969, 2000 dated 23-5-1969, 2005 dated 24-5-1969, 4427 dated 29-10-1969, 6056 dated 29-12-1969, 152 dated 9-1-1970, 719 dated 23-2-1970, 3398 dated 14-10-1970, 3760 dated 18-11-1970, 4001 dated 16-12-1970, 1917 dated 20-2-1971, 1997 dated 11-5-1971, 2168 dated 28-5-1971, 2272 dated 31-5-1971, 5595 dated 30-12-1971, 175(E) dated 6-3-1972, 436(E) dated 21-6-1972, 573(E) dated 1-9-1972, 708(E) dated 15-11-1972, 159(E) dated 20-3-1973, 160(E) dated 20-3-1973, 369(E) dated 2-7-1973, 128(E) dated 28-2-1974, 291(E) dated 14-5-1974, 567(E) dated 21-9-1974, 615(E) dated 17-10-1974, 627(E) dated 2-11-1974, 725(E) dated 19-12-1974, 25(E) dated 10-1-1975, 295(E) dated 1-7-1975, 534(E) dated 24-9-1975, 543(E) dated 26-9-1975, 710(E) dated 18-12-1975, 134(E) dated 23-2-1976, 197(E) dated 15-3-1976, 266(E) dated 31-3-1976, 275(E) dated 1-4-1976, 420(E) dated 19-6-1976, 615(E) dated 16-9-1976, 842(E) dated 30-12-1976, 18(E) dated 12-1-1977, 23(E) dated 18-1-1977, 210(E) dated 5-3-1977, 640(E) dated 27-8-1977, 665(E) dated 9-9-1977, 677(E) dated 22-9-1977, 720(E) dated 14-10-1977, 730(E) dated 18-10-1977, 827(E) dated 8-12-1977, 22(E) dated 18-1-1978, 178(E) dated 17-3-1978, 222(E) dated 31-3-1978, 351(E) dated 24-5-1978, 355(E) dated 25-5-1978, 362(E) dated 29-5-1978, 433(E) dated 7-7-1978, 464(E) dated 24-7-1978, 725(E) dated 23-12-1978, 58(E) dated 30-1-1979, 146(E) dated 20-3-1979, 324(E) dated 30-5-1979,

416(E) dated 21-7-1979, 607(E) dated 29-10-1979, 608(E) dated 29-10-1979, 609(E) dated 29-10-1979, 641(E) dated 6-11-1979, 40(E) dated 19-1-1980, 351(E) dated 26-5-1980, 396(E) dated 12-6-1980, 434(E) dated 18-6-1980, 562(E) dated 24-7-1980, 695(E) 29-8-1980, 832(E) dated 1-10-1980, 864(E) dated 17-11-1980, 931(E) dated 1-12-1980, 46(E) dated 22-1-1981, 47(E) dated 22-1-1981, 118(E) dated 20-2-1981, 139(E) dated 28-2-1981, 396(E) dated 30-5-1981, 452(E) dated 19-6-1981, 558(E) dated 14-7-1981, 618(E) dated 1-8-1981, 824(E) dated 21-11-1981, 104(E) dated 27-2-1982, 268(E) dated 12-4-1982, 365(E) dated 27-5-1982, 372(E) dated 29-5-1982, 433(E) dated 21-6-1982, 448(E) dated 26-6-1982, 472(E) dated 2-7-1982, 546(E) dated 31-7-1982, 128(E) dated 21-2-1983, 131(E) dated 23-2-1983, 146(E) dated 26-2-1983, 151(E) dated 18-2-1983, 152(E) dated 28-2-1983, 274(E) dated 31-3-1983, 388(E) dated 2-6-1983, 600(E) dated 19-8-1983, 789(T) dated 1-11-1983, 825(E) dated 18-11-1983, 34(E) dated 21-1-1984, 527(E) dated 24-7-1984, 757(E) dated 1-10-1984, 824(E) dated 7-11-1984, 952(E) dated 21-12-1984, 65(E) dated 31-1-1985, 91(E) dated 4-2-1985, 205(E) dated 19-3-1985, 529(E) dated 17-7-1985, 568(E) dated 31-7-1985, 206(E) dated 12-8-1985, 901(E) dated 18-12-1985, 937(E) dated 31-12-1985, 1(E) dated 3-1-1986, 147(E) dated 31-3-1986, 148(E) dated 31-3-1986, 412(E) dated 9-7-1986, 413(E) dated 9-7-1986, 654(E) dated 4-9-1986, 655(E) dated 4-9-1986, 659(E) dated 5-9-1986, 702(E) dated 1-10-1986, 846(E) dated 19-11-1986, 847(E) dated 19-11-1986, 896(E) dated 3-12-1986, 912(E) dated 12-12-1986, 4(E) dated 2-1-1987, 166(E) dated 9-3-1987, 276(E) dated 1-4-1987, 684(E) dated 8-7-1987, 769(E) dated 12-8-1987, 781(E) dated 17-8-1987, 894(E) dated 8-10-1987, 963(E) dated 29-10-1987, 1136(E) dated 30-12-1987, 125(E) dated 21-1-1988, 534(E) dated 31-5-1988, 557(E) dated 9-6-1988, 558(E) dated 9-6-1988, 585(E) dated 14-6-1988, 690(E) dated 12-7-1988, 762(E) dated 17-8-1988, 919(E) dated 5-10-1988,

936(E) dated 10-10-1988, 937(E) dated 10-10-1988, 1108(E) dated 28-11-1988, 239(E) dated 29-3-1989, 289(E) dated 20-4-1989, 315(E) dated 1-5-1989, 255(E) dated 12-5-1989, 361(E) dated 18-5-1989, 362(E), dated 18-5-1989, 533(E) dated 7-7-1989, 669(E) dated 23-8-1989, 675(E) dated 28-8-1989, 719(E) dated 13-9-1989, 975(E) dated 30-11-1989, 37(E) dated 11-1-1990, 121(E) dated 6-2-1990, 149(E) dated 19-2-1990, 164(E) dated 21-2-1990, 203(E) dated 8-3-1990, 226(E) dated 15-3-1990, GSR 141(E) dated 16-3-1990, 269(E) dated 29-3-1990, 319(E) dated 11-4-1990, 325(E) dated 12-4-1990, 354(E) dated 26-4-1990, 466(E) dated 8-6-1990, (648(E) dated 23-8-1990, 878(E) dated 20-11-1990, 879(E) dated 21-11-1990, 959(E) dated 26-12-1990, 9(E) dated 7-1-1991, 16(E) dated 11-1-1991, 58(E) dated 31-1-1991, 90(E) dated 13-2-1991, 127(E) dated 25-2-1991, 148(E) dated 28-2-1991, 220(E) dated 26-3-1991, 236(E) dated 2-4-1991, 258(E) dated 12-4-1991, 340(E) dated 16-5-1991, 467(E) dated 24-7-1991, 652(E) dated 27-9-1991, 782(E) dated 15-11-1991, 4(E) dated 2-1-1992, 33(E) dated 14-1-1992, 80(E) dated 27-1-1992, 135(E) dated 13-2-1992, 194(E) dated 9-3-1992, GSR 338(E) dated 23-3-1992, GSR 371(E) dated 27-3-1992, 254(E) dated 1-4-1992, 302(E) dated 28-4-1992, 357(E) dated 25-5-1992, 385(E) dated 29-5-1992, 386(E) dated 29-5-1992, 492(E) dated 2-7-1992, 529(E) dated 17-7-1992, 625(E) dated 18-8-1992, 697(E) dated 21-9-1992, 729(E) dated 30-9-1992, 758(E) dated 7-10-1992, 922(E) dated 23-12-1992, 27(E) dated 5-1-1993, 123(E) dated 24-2-1993, 136(E) dated 26-2-1993, 149(E) dated 5-3-1993, 180(E) dated 16-3-1993, 221(E) dated 31-3-1993, 240(E) dated 16-4-1993, 307(E) dated 10-5-1993, 330(E) dated 25-5-1993, 390(E) dated 16-6-1993, 405(E) dated 21-6-1993, ~~608(E)~~ dated 13-8-1993, 661(E) dated 3-9-1993, 566(E) dated 6-9-1993, 667(E) dated 6-9-1993, 84(E) dated 15-9-1993 and 693(E) dated 16-9-1993.